

Audit



Report

OFFICE OF THE INSPECTOR GENERAL

**DEFENSE BASE REALIGNMENT AND CLOSURE
BUDGET DATA FOR THE REALIGNMENT OF THE
BUREAU OF NAVAL PERSONNEL, WASHINGTON, D.C.,
TO NAVAL AIR STATION MEMPHIS, TENNESSEE**

Report No. 95-297

August 21, 1995

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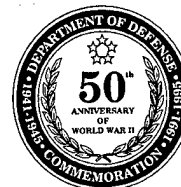
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Acronyms

BRAC	Base Realignment and Closure
BUPERS	Bureau of Naval Personnel
COBRA	Cost of Base Realignment Actions
EMPRS	Electronic Military Personnel Record System
MILCON	Military Construction
NAS	Naval Air Station
NAVFAC	Naval Facilities Engineering Command



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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August 21, 1995

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)

SUBJECT: Audit Report on Defense Base Realignment and Closure Budget Data for the Realignment of the Bureau of Naval Personnel, Washington, D.C., to Naval Air Station Memphis, Tennessee (Report No. 95-297)

We are providing this audit report for review and comment. This report is one in a series of reports about FY 1996 Defense base realignment and closure military construction costs. Management comments on the draft of this report were considered in preparing the final report.

DoD Directive 7650.3 requires that all audit recommendations and potential monetary benefits be resolved promptly. Based on Navy comments, we deleted one recommendation and renumbered one recommendation. We request that the Navy provide additional comments on Recommendation A.1. by October 23, 1995.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Mr. Wayne K. Million, Audit Program Director, at (703) 604-9312 (DSN 664-9312) or Mr. Henry P. Hoffman, Audit Project Manager, at (703) 604-9269 (DSN 664-9269). See Appendix F for the report distribution. The audit team members are listed inside the back cover.

David K. Steensma

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Office of the Inspector General, DoD

Report No. 95-297
(Project No. 5CG-5017.13)

August 21, 1995

Defense Base Realignment and Closure Budget Data for the Realignment of the Bureau of Naval Personnel, Washington, D.C., to Naval Air Station Memphis, Tennessee

Executive Summary

Introduction. Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991, directs the Secretary of Defense to ensure that the amount of the authorization that DoD requested for each military construction project associated with Defense base realignment and closure does not exceed the original estimated cost provided to the Commission on Defense Base Closure and Realignment (the Commission). If the requested budget amounts exceed the original project cost estimates provided to the Commission, the Secretary of Defense is required to explain to Congress the reasons for the differences. The Inspector General, DoD, is required to review each Defense base realignment and closure military construction project for which a significant difference exists from the original cost estimate and to provide the results of the review to the congressional Defense committees. This report is one in a series of reports about FY 1996 Defense base realignment and closure military construction costs.

Audit Objectives. The overall audit objective was to determine the accuracy of Defense base realignment and closure military construction budget data. This report provides the results of the audit of three projects, valued at \$14 million, for the realignment of the Bureau of Naval Personnel, Washington, D.C., to the Naval Air Station Memphis, Tennessee. This audit also assessed the adequacy of the management control program as it applied to the overall audit objective.

Audit Results. The Navy overstated the military construction cost estimates for one of the three projects reviewed. The Navy overestimated space requirements for project P-324T, "Building Conversion." As a result, the \$7.4 million estimated project cost is not supported by adequate documentation, and the administrative space conversion cost is overstated by about \$1.5 million (Finding A). Further, project P-324T included unsupported space requirements related to personnel strength projections and the Electronic Military Personnel Record System (Finding B).

Project P-322T, "Installation of Telephone Switch," valued at \$5.1 million, was documented and fully supported. Project P-323T, "Building Conversion," valued at \$1.3 million, was also documented and fully supported. The results of the review of the management control program will be discussed in a summary report on Defense base realignment and closure military construction budget data. See Appendix D for a summary of potential benefits of the audit.

Summary of Recommendations. We recommend that the Navy revise space requirements and identify excess gross square feet on project P-324T. In addition, we recommend that the Under Secretary of Defense (Comptroller) reduce and suspend construction funding on one project until the Navy uses established criteria to identify space requirements.

Management Comments. The Under Secretary of Defense (Comptroller) concurred with the recommendations, but felt that taking action at this time would be premature. If the issue is not resolved by the start of FY 1996, the Under Secretary of Defense (Comptroller) will place funds associated with the project on administrative withhold.

The Navy partially concurred with the recommendation to reduce space requirements on project P-324T to reflect decreases in personnel and the Electronic Military Personnel Record System. The Navy stated that requirements for project P-324T will be reevaluated, which may reduce the amount of space renovated within the building, or it may allow other BRAC-related personnel or functions to relocate into this building to reduce the cost of other BRAC projects.

The Navy nonconcurred with the finding and the recommendation to recompute project P-324T space requirements in accordance with Naval Facilities Engineering Command Publication P-80. The Navy stated that SECNAVINST 5910.7A, "Space and Facilities Management Procedures for the National Capital Region," provides much better criteria for calculating the gross square feet for administrative space.

The Navy nonconcurred with the draft report recommendation to delete the requirement for backup air conditioning on project P-323T and provided additional information to support the need for backup air conditioning.

The Navy disagreed with the recommendation for the Under Secretary of Defense (Comptroller) to reduce funding by \$1.5 million for project P-324T. The Navy stated that the recommended reduction of \$1.5 million was based on Naval Facilities Engineering Command Publication P-80. The Navy used SECNAVINST 5910.7A to calculate the gross square feet for administrative space.

The Navy agreed with the recommendation for the Under Secretary of Defense (Comptroller) to suspend funding by \$5.9 million for project P-324T. A summary of management comments is at the end of the findings in Part I. The complete text of management comments is in Part III.

Audit Response. Navy use of SECNAVINST 5910.7A would be appropriate for the National Capital Region, but is not appropriate for calculating administrative space requirements in Memphis, Tennessee. The appropriate planning document for that project is the Naval Facilities Engineering Command Publication P-80. The Navy did not provide any official waiver on the use of the directives.

Navy comments on the recommendation to reduce space requirements on project P-324T to reflect decreases in personnel and the Electronic Military Personnel Record System are considered responsive and no additional comments are required.

Based on Navy comments, we deleted the draft recommendation concerning the requirement for backup air conditioning on project P-323T. We request that the Navy reconsider its position on the recommendation to recompute space requirements for project P-324T and provide additional comments on the final report by October 23, 1995.

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Part I - Audit Results

Audit Results

Audit Background

The Inspector General, DoD, is performing various audits of the base realignment and closure (BRAC) process. This report is one in a series of reports about FY 1996 BRAC military construction (MILCON) costs. For additional information on the BRAC process and the overall scope of the audit of BRAC MILCON costs, see Appendix C.

Audit Objectives

The overall audit objective was to determine the accuracy of BRAC MILCON budget data. The specific objectives were to determine whether the proposed projects were valid BRAC requirements, whether the decision for MILCON was supported with required documentation including an economic analysis, and whether the economic analysis considered existing facilities. The audit also assessed the adequacy of the management control program as it applied to the overall audit objective.

This report provides the result of the audit of 11 line items from three FY 1996 BRAC MILCON projects, valued at \$14 million, for the realignment of the Bureau of Naval Personnel (BUPERS) to Naval Air Station (NAS) Memphis, Tennessee. See Appendix A for a discussion of the scope and methodology and Appendix B for a summary of prior coverage related to the audit objectives. The management control program will be discussed in a summary report on BRAC MILCON budget data. Therefore, this report does not discuss our review of management controls at BUPERS relating to realignment to NAS Memphis, Tennessee.

Finding A. Requirements Determination

Southern Division, Naval Facilities Engineering Command (NAVFAC), overestimated BRAC MILCON space requirements for project P-324T, "Building Conversion." The overestimate occurred because the Navy did not follow criteria in the NAVFAC Publication P-80, "Facility Planning Criteria for Navy and Marine Corps Shore Installations," October 1982, in converting net square area into gross area. As a result, the \$7.4 million estimated project cost is not supported by adequate documentation, and the administrative space conversion cost is overstated by about \$1.5 million.

Guidance for Establishing and Supporting Space Requirements

Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," November 5, 1990, establishes funds to be used for the closure and realignment of military units and support facilities. Section 2905 of Public Law 101-510 states that funds from the Defense Base Closure Account should be used only for the actions that may be necessary to close or realign any military installation, including the construction of replacement facilities. NAVFAC Instruction 11010.44E, "Shore Facilities Planning Manual," October 1, 1990, outlines policy on the responsibilities and procedures for the facilities planning process. The NAVFAC Publication P-80, category 610.10, "Administrative Office," provides general guidance for accommodating administrative and professional activities for normal operations.

Planning Criteria

The Navy overestimated the space required for project P-324T by 28,918 gross square feet. Project P-324T provides for realignment of two BUPERS directorates by converting an existing training building into administrative space. BUPERS provided Navy planners with the raw numbers, called the net area, to establish space requirements for project P-324T. To compute the gross area, the facility planner applies a conversion factor that allows for additional area such as walls, stairways, hallways, and mechanical equipment space. The guidance in NAVFAC Publication P-80 for administrative space states that, "... a factor of 1.25 shall be the maximum [conversion factor] allowable to

Finding A. Requirements Determination

determine gross floor area." However, Navy planners used a conversion factor of 1.40 to determine net usable space requirements for project P-324T. In addition, the Navy included a core area factor of .1351, which was not justified or in accordance with NAVFAC Publication P-80 planning criteria. Use of those factors (1.40 and .1351) exceeded the NAVFAC Publication P-80 guidance factor (1.25) and caused the project space requirements to be overstated by 28,918 gross square feet, valued at \$1.5 million.

Table 1 shows computations based on the incorrect conversion factors used by Southern Division, NAVFAC, to support the DD Form 1391 budget submission.

Table 1. Southern Division, NAVFAC, Estimated Requirements	
Facility Requirements	Proposed Space
Net space required (square feet)	78,444
Conversion factor	x 1.40
Net usable space	109,821
Core area factor (.1351 x 109,821)	14,837
Gross square feet	124,658
Other *	2,315
Total gross square feet	126,973
Item Costs	Cost (millions)
Building conversion	\$5.97
Special construction features	.68
Contingency costs [5 percent of 5.97 + .68]	.33
Supervision, inspection, and overhead [6 percent of 5.97 + .68 + .33]	.42
BUPERS BRAC submission request (rounded)	\$7.40
Cost per square foot	\$47.00
(\$5.97 million divided by 126,973 square feet)	
* Basis for "other" could not be determined.	

Finding A. Requirements Determination

Table 2 shows requirements based on NAVFAC Publication P-80 criteria.

Table 2. Requirements Based on NAVFAC Publication P-80 Criteria	
<u>Facility Requirements</u>	<u>Proposed Space</u>
Net space requested (square feet)	78,444
Conversion factor	<u>x 1.25</u>
Total gross square feet	98,055
Cost per square foot	<u>x \$47</u>
Building conversion (millions)	\$4.61
<u>Item Costs</u>	<u>Cost (millions)</u>
Building conversion	\$4.61
Special construction features	.68
Contingency costs [5 percent of 4.61 + .68]	.26
Supervision, inspection, and overhead [6 percent of 4.61 + .68 + .26]	<u>.33</u>
Total requirement (millions)	\$5.88
BUPERS BRAC submission (Table 1) (millions)	<u>(7.40)</u>
Amount overstated (millions)	\$1.52

As shown in Table 2, the cost for project P-324T is \$5.88 million, or \$1.52 million less than the \$7.4 million estimated by the Navy. The \$1.52 million difference was caused because NAVFAC planners did not use NAVFAC Publication P-80 to estimate space requirements for project P-324T. The DD Form 1391 for project P-324T should be revised to correct the \$1.52 million difference.

Recommendations, Management Comments, and Audit Response

A.1. We recommend that the Commander, Naval Facilities Engineering Command, recompute net square-foot requirements to gross area in accordance with Naval Facilities Engineering Command Publication P-80 guidance, and resubmit DD Form 1391, "Military Construction Project Data," for project P-324T, "Building Conversion," to correct the overstated funding request.

Navy Comments. The Navy nonconcurred with the finding and recommendation, stating that Navy planners utilized SECNAVINST 5910.7A, "Space and Facilities Management Procedures for the National Capital Region," which provides much better criteria for calculating the gross square feet for

Finding A. Requirements Determination

administrative space using systems furniture. The Navy stated that the established criteria in the NAVFAC Publication P-80 does not adequately address the space requirements using systems furniture because additional space is needed for internal circulation. The Navy also stated that the NAVFAC Publication P-80 is currently being revised and should only be used for traditional office layouts.

Audit Response. Navy use of SECNAVINST 5910.7A would be appropriate for the National Capital Region, but is not appropriate for calculating administrative space requirements in Memphis, Tennessee. The appropriate planning document for this project is the NAVFAC Publication P-80. The Navy did not provide any official waiver on the use of these directives or any documentation on the planned revision to the NAVFAC Publication P-80.

A.2. We recommend that the Under Secretary of Defense (Comptroller) reduce funding by \$1.5 million for project P-324T, "Building Conversion," in the FY 1996 Defense Base Closure Account for the Bureau of Naval Personnel, Washington, D.C.

The Under Secretary of Defense (Comptroller) Comments. The Under Secretary of Defense (Comptroller) concurred with the recommendation, but felt that taking action at this time would be premature. If the issue is not resolved by the start of FY 1996, the Under Secretary of Defense (Comptroller) will place funds associated with the project on administrative withhold.

Navy Comments. Although not required to comment, the Navy disagreed with the recommendation, stating that the Navy did not follow the planning criteria in NAVFAC Publication P-80, but chose to follow SECNAVINST 5910.7A to reflect the use of systems furniture in developing the space requirements for project P-324T. Consequently, funding should not be reduced.

Audit Response. The Under Secretary of Defense (Comptroller) comments were responsive. The Navy nonconcurrence with the recommendation is based on inappropriate use of SECNAVINST 5910.7A as discussed in the audit response to Recommendation A.1.

Finding B. Building Conversion

BUPERS overestimated BRAC MILCON space requirements for project P-324T, "Building Conversion." The overestimate occurred because:

- space required for the Electronic Military Personnel Record System for project P-324T was unsupported, and
- BUPERS space requirements for project P-324T were not updated to reflect changes in personnel strength.

As a result, the requirements for building conversions were overstated.

Electronic Military Personnel Record System

BUPERS overestimated project P-324T space requirements for the Electronic Military Personnel Record System (EMPRS). Loading plans for project P-324T included 26,417 square feet for the EMPRS. That requirement was based on the current operational equipment that supports the antiquated Military Personnel Record System. Navy officials indicated that EMPRS, a digital system, will replace the microfiche-based Military Personnel Record System and will require less space. Navy officials could not provide an estimate of the space reduction. We also could not determine a specific amount of space needed for EMPRS; however, we estimate that the EMPRS space requirement could be reduced by about one third of the 26,417 square feet. BUPERS used the present space required for the Military Personnel Record System in lieu of estimating EMPRS space needs.

Project P-324T Administrative Space

BUPERS overestimated space requirements for project P-324T because planning documents were not updated to reflect decreases in personnel strength. Project P-324T is planned for converting a 126,973-gross-square-foot training building, in its entirety, to administrative space for relocation of two BUPERS directorates in 1998. The requirements supporting the project were based, in part, on FY 1998 personnel strength projections. We reviewed BUPERS strength reports and determined that projections for FY 1998 personnel had decreased by 16. Project P-324T loading plans had not been updated to reflect the projected decrease in personnel; as a result, the BUPERS personnel space requirements for project P-324T were overstated.

Project P-324T is planned to provide more space than is required to support the relocation of BUPERS to NAS Memphis, Tennessee. The project should be revised to reflect decreases in personnel strength and should reflect a realistic requirement for the EMPRS.

Recommendations, Management Comments, and Audit Response

Deleted and Renumbered Recommendations. Based on Navy comments, we deleted draft Recommendation B.1.b and corresponding portions of Finding B. Additional information provided by the Navy has shown that plans for backup air conditioning in project P-323T meet the requirements of Section 2905 of Public Law 101-510 for BRAC funding. Draft Recommendation B.1.a has been renumbered to final Recommendation B.1.

B.1. We recommend that the Commanding Officer, Bureau of Naval Personnel, revise space requirements for project P-324T, "Building Conversion," to reflect actual space requirements for the Electronic Military Personnel Record System and for decreases in personnel.

Navy Comments. The Navy partially concurred with the finding and recommendation, stating that the original planning for the building conversion was initiated before the personnel reductions were known. Plans were developed on the basis of the current square feet and the personnel at that time. As the design progresses and more detailed information becomes available, the space and personnel requirements for this building will be reevaluated, which may reduce the amount of space renovated within the building, or it may allow other BRAC-related personnel or functions to relocate into this building to reduce the cost of other BRAC projects.

Audit Response. The actions proposed by the Navy meet the intent of our recommendation for evaluating the decreases in the personnel and space requirements for BRAC project P-324T and no additional comments are required.

B.2. We recommend that the Under Secretary of Defense (Comptroller) suspend funding by \$5.9 million for project P-324T, "Building Conversion," in the FY 1996 Defense base realignment and closure funding for the Bureau of Naval Personnel, Washington, D.C., until the Bureau of Naval Personnel has revised load plans to adjust for decreases in the Electronic Military Personnel Record System space requirements and decreases in personnel.

The Under Secretary of Defense (Comptroller) Comments. The Under Secretary of Defense (Comptroller) concurred with the recommendation, but felt that taking action was premature at this time. If the issue is not resolved by the start of FY 1996, the Under Secretary of Defense (Comptroller) will place funds associated with the project on administrative withhold.

Navy Comments. Although not required to comment, the Navy agreed with Recommendation B.2., stating that the Navy will continue to reevaluate the space requirements for the Electronic Military Personnel Record System and the projected personnel reductions.

Part II - Additional Information

Appendix A. Scope and Methodology

Scope of This Audit. We examined the FY 1996 BRAC MILCON budget request, economic analysis, and supporting documentation for space requirements for three realignment projects regarding the transfer of BUPERS, Washington, D.C., and realignment to NAS Memphis, Tennessee. Those three projects are listed below in the table and were estimated to cost a total of \$13.7 million.

**FY 1996 BRAC MILCON Projects
for Realignment of BUPERS, Washington, D.C., to NAS Memphis,
Tennessee**

<u>Project Number</u>	<u>Project Title</u>	<u>Estimated Cost (millions)</u>
P-322T	Installation of Telephone Switch	\$ 5.0
P-323T	Building Conversion	1.3
P-324T	Building Conversion	<u>7.4</u>
Total		\$13.7

Audit Period, Standards, and Locations. This economy and efficiency audit was made from March through April 1995 in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD. Accordingly, we included tests of management controls considered necessary. The audit did not rely on computer-processed data or statistical sampling procedures. See Appendix D for the potential benefits resulting from the audit. Appendix E lists the organizations visited or contacted during the audit.

Appendix B. Summary of Prior Audits and Other Reviews

Since 1991, numerous audit reports have addressed DoD BRAC issues. This appendix lists selected DoD and Navy BRAC reports.

Inspector General, DoD

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-290	Navy Cost Estimate for the Realignment of the Naval Sea Systems Command From Arlington, Virginia	August 4, 1995
95-287	Defense Base Realignment and Closure Budget Data for the Construction of the Special Purpose Vehicle Storage Facility at Vandenberg Air Force Base, California	August 4, 1995
95-286	Defense Base Realignment and Closure Budget Data for McGuire Air Force Base, New Jersey	August 4, 1995
95-285	Defense Base Realignment and Closure Budget Data for the Naval Surface Warfare Center, Indian Head, Maryland	August 4, 1995
95-284	Defense Base Realignment and Closure Budget Data for the Move of the Naval Air Warfare Center, Aircraft Division, Trenton, New Jersey, to the Naval Air Warfare Center, Aircraft Division, Patuxent River, Maryland, and Arnold Air Force Base, Tennessee	August 4, 1995
95-283	Defense Base Realignment and Closure Budget Data for the Closure of Fort Devens, Massachusetts	August 1, 1995
95-282	Defense Base Realignment and Closure Budget Data for the Realignment of the HAVE NAP Maintenance Complex From Castle Air Force Base, California, to Barksdale Air Force Base, Louisiana	August 1, 1995

Appendix B. Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-278	Defense Base Realignment and Closure Budget Data, Fort Huachuca, Arizona, Family Practice Clinic	July 14, 1995
95-276	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Barbers Point, Hawaii, and Realignment to Naval Air Station Whidbey Island, Washington	July 7, 1995
95-272	Defense Information School at Fort George G. Meade Base Realignment and Closure Military Construction Project	June 30, 1995
95-258	Defense Base Realignment and Closure Budget Data for the Naval Hospital Lemoore, California	June 28, 1995
95-257	Defense Base Realignment and Closure Budget Data for the Realignment of the National Airborne Operations Center Forward Operating Base From Grissom Air Force Base, Indiana, to Wright-Patterson Air Force Base, Ohio	June 27, 1995
95-250	Defense Base Realignment and Closure Military Construction Budget Data for Randolph Air Force Base, San Antonio, Texas	June 23, 1995
95-249	Defense Base Realignment and Closure Military Construction Budget Data for Goodfellow Air Force Base, San Angelo, Texas	June 23, 1995
95-248	Defense Base Realignment and Closure Military Construction Budget Data for Sheppard Air Force Base, Wichita Falls, Texas	June 23, 1995
95-247	Defense Base Realignment and Closure Military Construction Budget Data for the Naval Aviation Depot North Island, California	June 23, 1995

Appendix B. Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-226	Defense Base Realignment and Closure Military Construction Budget Data for the Realignment of Rickenbacker Air National Guard Base, Ohio	June 8, 1995
95-223	Defense Base Realignment and Closure Budget Data for the Closure of Marine Corps Air Stations El Toro and Tustin, California, and Realignment to Naval Air Station Miramar, California	June 8, 1995
95-222	Defense Base Realignment and Closure Budget Data for the Proposed Construction of the Automotive Vehicle Maintenance Facility, Guam	June 7, 1995
95-221	Defense Base Realignment and Closure Budget Data for the Closure of Naval Training Center San Diego, California	June 6, 1995
95-213	Defense Base Realignment and Closure Budget Data for the Naval Training Center Great Lakes, Illinois	June 2, 1995
95-212	Defense Base Realignment and Closure Budget Data for Fort Jackson, South Carolina	June 2, 1995
95-208	Defense Base Realignment and Closure Budget Data for Realignment of Construction Battalion Unit 416 From Naval Air Station Alameda, California, to Naval Air Station Fallon, Nevada	May 31, 1995
95-205	Defense Base Realignment and Closure Budget Data for the Relocation of Marine Corps Manpower Center at Marine Corps Combat Development Command, Quantico, Virginia	May 26, 1995
95-203	Defense Base Realignment and Closure Military Construction Budget Data for the Army Reserve Center, Sacramento, California	May 25, 1995

Appendix B. Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-198	Defense Base Realignment and Closure Budget Data for the Closure of the Underway Replenishment Training Facility, Treasure Island, California, and Realignment to the Expeditionary Warfare Training Group Atlantic, Norfolk, Virginia	May 19, 1995
95-196	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Alameda, California, and Realignment to Puget Sound Naval Shipyard, Washington	May 17, 1995
95-191	Defense Base Realignment and Closure Budget Data for the Closure of Naval Reserve Readiness Center San Francisco, California, and Realignment to Naval and Marine Corps Reserve Center Alameda, California	May 15, 1995
95-172	Defense Base Realignment and Closure Budget Data for Griffiss Air Force Base, New York	April 13, 1995
95-154	Audit of Construction Budget Data for Realigning Naval Training Centers Orlando and San Diego to Various Locations	March 21, 1995
95-150	Defense Base Realignment and Closure Budget Data for Closing Naval Station Charleston, South Carolina, and Realigning Projects at Various Sites	March 15, 1995
95-051	Defense Base Realignment and Closure Budget Data for Closing Mare Island Naval Shipyard, California, and Realigning Projects to Various Sites	December 9, 1994
95-041	Defense Base Realignment and Closure Budget Data for the Closure of Marine Corps Air Stations El Toro and Tustin, California, and the Realignment to Naval Air Station Miramar, California	November 25, 1994

Appendix B. Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-039	Defense Base Realignment and Closure Budget Data for Naval Air Station Miramar, California, Realigning to Naval Air Station Fallon, Nevada	November 25, 1994
95-037	Realignment of the Fleet and Mine Warfare Training Center From Naval Station Charleston, South Carolina, to Naval Station Ingleside, Texas	November 23, 1994
95-029	Defense Base Realignment and Closure Budget Data for Naval Air Station Miramar, California, and Realigning Projects to Various Sites	November 15, 1994
95-010	Defense Base Realignment and Closure Budget Data for Marine Corps Air Station Tustin, California, and Realignment to Marine Corps Air Station Camp Pendleton, California	October 17, 1994
94-179	Defense Base Realignment and Closure Budget Data for McGuire Air Force Base, New Jersey; Barksdale Air Force Base, Louisiana; and Fairchild Air Force Base, Washington	August 31, 1994
94-146	Defense Base Realignment and Closure Budget Data for Closing Naval Air Station Cecil Field, Florida, and Realigning Projects to Various Sites	June 21, 1994
94-141	Defense Base Realignment and Closure Budget Data for Naval Air Stations Dallas, Texas, and Memphis, Tennessee, Realigning to Carswell Air Reserve Base, Texas	June 17, 1994
94-127	Defense Base Realignment and Closure Budget Data for the Realignment of the Defense Personnel Support Center to the Naval Aviation Supply Office Compound in North Philadelphia, Pennsylvania	June 10, 1994

Appendix B. Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
94-126	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Glenview, Illinois, and Realignment Projects at Fort McCoy, Wisconsin, and Carswell Air Reserve Base, Texas	June 10, 1994
94-125	Defense Base Realignment and Closure Budget Data for the Naval Medical Center Portsmouth, Virginia	June 8, 1994
94-121	Defense Base Realignment and Closure Budget Data for Naval Air Technical Training Center, Naval Air Station Pensacola, Florida	June 7, 1994
94-109	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Training Center Great Lakes, Illinois	May 19, 1994
94-108	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Station Treasure Island, California	May 19, 1994
94-107	Griffiss Air Force Base, New York, Defense Base Realignment and Closure Budget Data for Military Construction at Other Sites	May 19, 1994
94-105	Defense Base Realignment and Closure Budget Data for a Tactical Support Center at Naval Air Station Whidbey Island, Washington	May 18, 1994
94-104	Defense Base Realignment and Closure Budget Data for the Defense Contract Management District-West	May 18, 1994
94-103	Air Force Reserve 301st Fighter Wing Covered Aircraft Washrack Project, Carswell Air Reserve Base, Texas	May 18, 1994

Appendix B. Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
94-040	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for FYs 1993 and 1994	February 14, 1994
93-100	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for Fiscal Years 1992 and 1993	May 25, 1993

Naval Audit Service

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
041-S-94	FY 1995 Military Construction Projects From Decisions of 1993 Base Closure and Realignment Commission	April 15, 1994
023-S-94	Military Construction Projects Budgeted and Programmed for Bases Identified for Closure or Realignment	January 14, 1994
028-C-93	Implementation of the 1993 Base Closure and Realignment Process	March 15, 1993

Appendix C. Background of Defense Base Realignment and Closures and Scope of the Audit of FY 1996 Defense Base Realignment and Closure Military Construction Costs

Commission on Defense Base Closure and Realignment. On May 3, 1988, the Secretary of Defense chartered the Commission on Defense Base Closure and Realignment (the Commission) to recommend military installations for realignment and closure. Congress passed Public Law 100-526, "Defense Authorization Amendments and Base Closure and Realignment Act," October 24, 1988, which enacted the Commission's recommendations. The law also established the Defense Base Closure Account to fund any necessary facility renovation or MILCON projects associated with BRAC. Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," November 5, 1990, reestablished the Commission. The law also chartered the Commission to meet during calendar years 1991, 1993, and 1995 to verify that the process for realigning and closing military installations was timely and independent. In addition, the law stipulates that realignment and closure actions must be completed within 6 years after the President transmits the recommendations to Congress. The following table summarizes the current estimated costs and net savings for the previous three BRAC actions and the actions recommended in the 1995 Commission decisions:

BRAC Costs and Savings
(Billions of FY 1996 Dollars)

	<u>BRAC Actions</u>		<u>Closure Costs</u>	<u>6-Year Net Savings</u>	<u>Recurring Annual Savings</u>	<u>Total Savings</u>
	<u>Realignments</u>	<u>Closures</u>				
1988	86	59	\$ 2.2	\$0.3	\$0.7	\$ 6.8
1991	34	48	4.0	2.4	1.6	15.8
1993	<u>130</u>	<u>45</u>	<u>6.9</u>	<u>.4</u>	<u>1.9</u>	<u>15.7</u>
Subtotal	250	152	13.1	3.1	4.2	38.3
1995	<u>113</u>	<u>33</u>	<u>3.8</u>	<u>4.0</u>	<u>1.8</u>	<u>18.4</u>
Total	363	185	\$16.9	\$7.1	\$6.0	\$56.7

Required Defense Reviews of BRAC Estimates. Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991, states that the Secretary of Defense shall ensure that the authorization amount that DoD requested for each MILCON project associated

Appendix C. Background of Defense Base Realignment and Closures and Scope of the Audit of FY 1996 Defense Base Realignment and Closure Military Construction Costs

with BRAC actions does not exceed the original estimated cost provided to the Commission. Public Law 102-190 also states that the Inspector General, DoD, must evaluate significant increases in BRAC MILCON project costs over the estimated costs provided to the Commission and send a report to the congressional Defense committees.

Military Department BRAC Cost-Estimating Process. To develop cost estimates for the Commission, the Military Departments used the Cost of Base Realignment Actions computer model (COBRA). COBRA uses standard cost factors to convert the suggested BRAC options into dollar values to provide a way to compare the different options. After the President and Congress approve the BRAC actions, DoD realigning activity officials prepare a DD Form 1391, "FY 1996 Military Construction Project Data," for each individual MILCON project required to accomplish the realigning actions. COBRA provides cost estimates as a realignment and closure package for a particular realigning or closing base. The DD Form 1391 provides specific cost estimates for an individual BRAC MILCON project.

Limitations and Expansion to Overall Audit Scope. Because COBRA develops cost estimates as a BRAC package and not for individual BRAC MILCON projects, we were unable to determine the amount of cost increases for each individual BRAC MILCON project. Additionally, because of prior audit efforts that determined potential problems with all BRAC MILCON projects, our audit objectives included all large BRAC MILCON projects.

Overall Audit Selection Process. We reviewed the FY 1996 BRAC MILCON \$1.4 billion budget submitted by the Military Departments and the Defense Logistics Agency. We excluded projects that were previously reviewed by DoD audit organizations. We grouped the remaining BRAC MILCON projects by location and selected groups of projects that totaled at least \$1 million for each group.

Appendix D. Summary of Potential Benefits Resulting From Audit

Recommendation Reference	Description of Benefit	Amount or Type of Benefit
A.1.	Economy and Efficiency. Corrects overstated space requirements for project P-324T.	Nonmonetary.
A.2.	Economy and Efficiency. Reduces funding for BRAC MILCON project P-324T.	\$1.5 million* of funds put to better use in the FY 1996 Base Closure Account.
B.1.	Economy and Efficiency. Corrects overstated space requirements for project P-324T.	Undeterminable.*
B.2.	Economy and Efficiency. Suspends funding for BRAC MILCON project P-324T until space requirements are revised.	Undeterminable.*

*Exact amount of additional benefits to be realized will be determined by corrections to overstated requirements.

Appendix E. Organizations Visited or Contacted

Office of the Secretary of Defense

Under Secretary of Defense (Comptroller), Washington, DC

Department of the Navy

Assistant Secretary of Navy (Financial Management and Comptroller),
Washington, DC

Office of the Comptroller of the Navy, Washington, DC

Naval Facilities Engineering Command, Alexandria, VA

Southern Division, North Charleston, SC

Bureau of Naval Personnel, Washington, DC

Naval Air Station Memphis, TN

Appendix F. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense for Acquisition and Technology
Director, Defense Logistics Studies Information Exchange
Under Secretary of Defense (Comptroller)
Deputy Chief Financial Officer
Deputy Comptroller (Program/Budget)
Under Secretary of Defense for Personnel and Readiness
Assistant Secretary of Defense (Economic Security)
Deputy Assistant Secretary of Defense (Installations)
Assistant to the Secretary of Defense (Public Affairs)

Department of the Army

Auditor General, Department of the Army

Department of the Navy

Assistant Secretary of the Navy (Financial Management and Comptroller)
Assistant Secretary of the Navy (Installations and Environment)
Chief of Naval Operations, Bureau of Naval Personnel
Auditor General, Department of the Navy
Deputy Chief of Naval Operations (Logistics)
Commander, Naval Facilities Engineering Command
Commander, Southern Division

Department of the Air Force

Assistant Secretary of the Air Force (Financial Management
and Comptroller)
Auditor General, Department of the Air Force

Other Defense Organizations

Director, Defense Contract Audit Agency
Director, Defense Logistics Agency
Director, National Security Agency
Inspector General, National Security Agency

Non-Defense Federal Organizations and Individuals

Office of Management and Budget
Technical Information Center, National Security and International Affairs Division,
General Accounting Office

Chairman and ranking minority member of each of the following congressional committees and subcommittees:

Senate Committee on Appropriations
Senate Subcommittee on Defense, Committee on Appropriations
Senate Committee on Armed Services
Senate Committee on Governmental Affairs
House Committee on Appropriations
House Subcommittee on National Security, Committee on Appropriations
House Committee on Government Reform and Oversight
House Subcommittee on National Security, International Affairs, and Criminal
Justice, Committee on Government Reform and Oversight
House Committee on National Security

Honorable William H. Frist, U.S. Senate
Honorable Charles S. Robb, U.S. Senate
Honorable Fred Thompson, U.S. Senate
Honorable John W. Warner, U.S. Senate
Honorable Thomas M. Davis, U.S. House of Representatives
Honorable Harold E. Ford, U.S. House of Representatives
Honorable James P. Moran, U.S. House of Representatives

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Part III - Management Comments

Under Secretary of Defense (Comptroller) Comments



COMPTROLLER
(Program/Budget)

OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100



MAY 22 1995

MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FOR AUDITING, DOD IG

SUBJECT: Audit Report on Defense Base Realignment and Closure
Budget Data for the Realignment of the Bureau of Naval
Personnel, Washington, D.C., to Naval Air Station
Memphis, Tennessee (Project No. 5CG-5017.13)

This responds to your May 5, 1995, memorandum requesting our
comments on the subject report.

The audit recommends that the USD(Comptroller) suspend
funding of \$5.9 million for project P-324, Building Conversion
associated with the subject realignment until adequate
documentation is provided that substantiates the project
requirements and costs.

The funding for the project at issue is included in the
FY 1996 BRAC budget request. We generally agree with the audit
and recommendations; however, since the Navy has yet to comment
formally on the audit and the amount of the savings has not been
resolved, it is premature to take action at this time. However,
if the issue is not resolved by the start of the fiscal year, we
will place funds associated with the project on administrative
withhold. Further, any savings resulting from the audit will be
reprogrammed to other BRAC requirements as appropriate.

[Signature]
B. R. Paseur
for Director for Construction



Department of the Navy Comments



DEPARTMENT OF THE NAVY
THE ASSISTANT SECRETARY OF THE NAVY
(INSTALLATIONS AND ENVIRONMENT)
1000 NAVY PENTAGON
WASHINGTON, D.C. 20350-1000

JUL 11 1995

MEMORANDUM FOR THE DEPARTMENT OF DEFENSE INSPECTOR GENERAL FOR AUDITING

SUBJECT: DoDIG Draft Quick-Reaction Report on the Audit of
Defense Base Realignment and Closure Budget Data for
the Realignment of the Bureau of Naval Personnel,
Washington, D.C., to Naval Air Station (NAS) Memphis,
Tennessee (Project No. 5CG-5017.13) - INFORMATION
MEMORANDUM

Attachment 1 is DoDIG Audit Report concerning budget data
for the realignment of the Bureau of Naval Personnel to NAS
Memphis. Department of the Navy (DON) response is provided at
Attachment 2. Navy "Does not concur" on three draft audit
recommendations; "partially concur" on one draft audit
recommendation and "concur" on one draft audit recommendation.

A handwritten signature in dark ink, appearing to read "Duncan Holaday".

Duncan Holaday
Deputy Assistant Secretary
(Installations and Facilities)

Attachments:

1. DoDIG memo of 5 May 95
2. DON response to Draft Quick Response Audit Report

Department of the Navy Comments

DEPARTMENT OF NAVY RESPONSE

TO

DODIG DRAFT AUDIT REPORT OF 5 MAY 1995

ON

DEFENSE BASE REALIGNMENT AND CLOSURE BUDGET DATA FOR THE
REALIGNMENT OF THE BUREAU OF NAVAL PERSONNEL, WASHINGTON, DC TO
NAVAL AIR STATION, MEMPHIS TENNESSEE
(PROJECT SCG-5017.13)

Recommendation A.1.1: We recommend that the Commander, Naval Facilities Engineering Command, re-compute the net square feet requirements to gross area in accordance with Naval Facilities Engineering Command Publication P-80 guidance, and resubmit DD Form 1391, "Military Construction Project Data," for project P-324T to correct the overstated funding request.

Project: P-323T
Description: Building Conversion
Location: Naval Air Station, Memphis, TN

Department of the Navy Response: Do not concur. The draft report states that the Navy did not follow the planning criteria of NAVFAC Publication P-80 and overestimated the space required for project P-324T by 28,918 gross square feet. Rather than use specific planning criteria from P-80 which inadequately addresses designs using system furniture, Navy planners utilized SECNAV Instruction 5910.7A for guidance. Accordingly, Navy contends it did not overestimate the gross square footage (GSF) required for P-324T.

There is a great deal of misunderstanding regarding the accurate computation of administrative space requirements. This can be attributed to the increased use of systems furniture and the inherent need for additional circulation space within the gross square footage allocated. NAVFAC P-80 does not adequately address the space requirements for the modern administrative office using systems furniture and is currently being revised. Its use should be limited to computing square footage requirements for traditional open-office layouts.

SECNAVINST 5910.7A, "Space and Facilities Management Procedures for the National Capital Region (NCR)," provides a much better criteria for calculating the gross square footage for administrative space. The instruction allows 125 SF per person for primary office space utilization. Included within this allocation is a 35% allowance for internal circulation for those

personnel not in private offices and using systems furniture. An additional 22% (over the 125 SF/person) is allowed for office support areas such as conference rooms, copy areas, etc. Note that the sum of the allowable space (primary office and office support) does not equate to the gross square footage as it does not include mechanical rooms, stairwells, elevators, rest rooms, and fixed corridors and/or means of egress. In practice, these additional spaces equate to the 1.25 net square footage (NSF) to GSF factor identified in the P-80 standards.

In addition, many new terms, such as useable square footage and core tend to confuse the issue and make comparisons with P-80 impracticable. In practice, the usable square footage is the sum of the net square footage and the corresponding circulation space. The core refers to the mechanical spaces, stairwells, elevators, and rest rooms. Net square footage plus circulation equals usable square footage. Useable square footage plus core equals gross square footage.

In using the SECNAV Instruction, the net square footage equates to approximately 65% of the gross square footage -- hence the term "the 65% rule." The circulation equates to approximately 23% of the gross square footage. The core equates to the remaining 12% of the gross square footage. The multipliers used to calculate gross square feet from net square feet become:

$$\text{NSF} \times 1.35 = \text{Useable Square Feet} \times 1.14 = \text{GSF}$$

$$\text{For example, } 65\% \times 1.35 = 88\% \times 1.14 = 100\%$$

For P-324T, the calculated net square feet for personnel and functions going into building 769 is 81,611 square feet. (Note that the 78,444 net square feet cited by DODIG auditors equates to the estimated net square feet available in the building based on the measured core areas and an estimated square foot requirement for circulation based on the above-mentioned 65% rule.) Using the above factors, the 81,611 net square feet would equate to a gross square footage requirement of 125,599 -- which is only 1,374 square feet less than the actual square footage that is available in the building. This is less than a 1% difference between the calculated gross square footage required and the actual gross square footage available in the building. This difference cannot be used to "pro-rate" the cost of the project as much of the renovation work involves alterations to electrical and mechanical systems which are lump sum in nature and cannot be reduced because of a small reduction in the computed square footage requirement.

Department of the Navy Comments

Recommendation A.2.: We recommend that the Under Secretary of Defense (Comptroller) reduce funding by \$1.5 million for project P-324T, "Building Conversion," in the FY 1996 Defense base realignment and closure funding for the Bureau of Naval Personnel, Washington, DC.

Project: P-324T
Description: Building Conversion
Location: Naval Air Station, Memphis, TN

Department of the Navy Response: Do not concur. The recommendation is based on the DODIG auditors' position that the scope of the project has been overestimated because the Navy did not follow the planning criteria in NAVFAC publication P-80. As described Navy's response to recommendation A.1., the scope of the project has been properly estimated. The Navy chose to follow SECNAVINST 5910.7A to reflect the use of systems furniture in developing the space requirements for P-324T. Consequently, funding should not be reduced.

Recommendation B.1.: We recommend that the Commanding Officer, Bureau of Naval Personnel:

a. Revise Bureau of Naval Personnel space requirements for project P-324T, "Building Conversion," to reflect actual space requirements for the Electronic Military Personnel Record System and decreases in personnel.

Project: P-324T
Description: Building Conversion
Location: Naval Air Station, Memphis, TN

Department of the Navy Response: Partially concur. The original planning for the conversion of building 769 was initiated before the contract for the new Electronic Military Personnel Records System was awarded, and before the current personnel reductions were known. Plans were developed on the basis of the current square footage that is allocated to the existing microfiche-based system in use at BUPERS, and the personnel loading at that time.

As design progresses and more detailed information becomes known about space and personnel requirements needed to support the Electronic Military Personnel Records System; requirements for building 769 will be re-evaluated. This may reduce the amount of space renovated within the building, or it may allow other BRAC-related personnel or functions to relocate into building 769 (vice other buildings) to reduce the cost of (or eliminate the requirement for) other BRAC projects.

Department of the Navy Comments

Final Report
Reference

It is important to note that any potential reductions in the calculated space requirement will not necessarily result in proportional decreases in cost, as much of the work involves the alteration of electrical and mechanical systems which are "lump sum" in nature and cannot always be reduced proportionally to the square footage to be occupied.

Recommendation B.1.: We recommend that the Commanding Officer, Bureau of Naval Personnel:

b. Revise the scope of project P-323T, "Building Conversion" to delete the requirement for a backup air conditioning system and submit a revised DD Form 1391, "Military Construction Project Data," for FY 1996 project P-323T to reflect the deletion of costs for the backup air conditioning system.

Project: P-323T
Description: Building Conversion
Location: Naval Air Station, Memphis, TN

Department of the Navy Response: Do not concur. The DODIG draft audit report states that "BUPERS currently has an air conditioning system at the Arlington Annex; however, it does not have a backup system. In cases of air conditioning breakdown, BUPERS rents mobile cooling systems."

Mobile cooling systems have previously been rented by BUPERS to cool administrative office spaces where redundant systems do not exist. BUPERS does have a backup air conditioning system to support cooling requirements for its critical computer systems. The backup system in place in Arlington for computer room operations is critical to the BUPERS mission. Any unscheduled computer downtime due to equipment failure would be catastrophic to fleet support operations. BUPERS has a mission requirement to have 24 hours a day, continuous personnel records support. This mission is satisfied by dedicated computer rooms which run the vast network of information management required by the bureau. In order to minimize system outages, backup cooling systems must be provided.

NAVFAC design manual DM-3.03 of January 1987 substantiates the requirement for standby air conditioning for communications and computer areas. Therefore, based on the critical mission needs, a replacement facility must have the requisite backup cooling systems in order to meet the operational needs.

Deleted.

Department of the Navy Comments

Recommendation B.2.: We recommend that the Under Secretary of Defense (Comptroller) suspend funding by \$5.9 million for project P-324T, "Building Conversion," in the FY 1996 Defense base realignment and closure funding for the Bureau of Naval Personnel, Washington, DC, until the Bureau of Naval Personnel has revised load plans to adjust for decreases in the Electronic Military Personnel Record System space requirements and decreases in personnel.

Project: P-324T
Description: Building Conversion
Location: Naval Air Station, Memphis, TN

Department of the Navy Response: Concur. As described in recommendation B.1.a., the Navy will continue to re-evaluate the space requirements for building 769 as more detailed information is obtained regarding the specific space requirements for the Electronic Military Personnel Records System, and additional information is obtained regarding the extent of the projected personnel reductions.

Audit Team Members

This report was prepared by the Contract Management Directorate, Office of the Assistant Inspector General for Auditing, DoD.

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INTERNET DOCUMENT INFORMATION FORM

A . Report Title: Defense Base Realignment and Closure Budget Data for the Realignment of the Bureau of Naval Personnel, Washington, D.C., to Naval Air Station Memphis, Tennessee

B. DATE Report Downloaded From the Internet: 01/05/99

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400 Army Navy Drive (Room 801)
Arlington, VA 22202-2884

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